

**359.32 Sale of lots — gifts.**

They shall have authority to provide for the sale of lots or portions thereof, in any cemetery under their control, and make rules in regard thereto, and may provide for perpetual upkeep by the establishment of a perpetual upkeep fund from the proceeds of sale of lots, and may accept gifts, devise or bequest, made to them for that purpose.

[C39, §5561.1; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §359.32]